IN THE UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF MICHIGAN

FEDERAL TRADE COM	LMISSION	
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Case No. 2:22-cv-11120-BAF-APP

Plaintiff,

Hon. Bernard A. Friedman

v.

FINANCIAL EDUCATION SERVICES, INC., et al.,

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DECLARATION OF ANTONY HAWKINS

Pursuant to 28 U.S.C. § 1746, I, Antony Hawkins, declare as follows:

- 1. I, Antony Hawkins, have personal knowledge of the facts below and am competent to testify about them.
- 2. I am above the age of 21.
- 3. I am the Principal at MHC Advisors, P.C. My business address is 3150 Livernois, Troy, MI 48083.
- 4. I specialize in tax issues, auditing, management advisory services and improving profitability in small to medium sized companies. I have over 25 years of extensive accounting and managerial experience ranging from retail/wholesale and manufacturing operations to automotive dealerships,

non-profit and governmental organizations. I have worked for a national

accounting firm and supervised corporate accounting staffs. I am a member

in good standing in the American Institute of Certified Public Accountants

and the Michigan Association of Certified Public Accountants.

5. I have been affiliated with VR-Tech MGT, LLC and its financial position

since 2009 providing the above-described services. I advised Michael Toloff

in the formation of this company.

6. Chris Toloff was added to VR-Tech MGT, LLC as a 1% owner member

such that it was not a disregarded entity under the IRS code. Subsequently,

his capital equity ownership remained at 1% but his profit and loss sharing

percentage was reduced from 1% to 0%. To the best of my knowledge, Chris

Toloff has never received any economic benefit or cash distributions based

on his 1% ownership position of VR-Tech MGT, LLC other than wages and

salary based on his services as an employee.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: June 24, 2022

Antony Hawkins (Jun 24, 2022 20:27 EDT)

ANTONY HAWKINS

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DECLARATION - Antony Hawkins 06242022 final

Final Audit Report 2022-06-25

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